

General Information Letter: The federal employer identification number of the State of Illinois should be used as the "state identification number" on federal tax forms requiring such number.

August 28, 2000

Dear:

This is in response to your letter dated July 27, 2000. Given the nature of your inquiry and the information you provide, I am responding with a General Information Letter. This is not to be taken as a statement of Department policy or as a binding ruling by the Department. As general information gathered in response to your particular questions, however, I hope that it is helpful to you. See 86 Ill. Adm. Code 1200.120(b) and (c), which can be obtained at the following website:

<http://www.revenue.state.il.us/legalinformation/regs/part1200>.

In your letter you have stated the following:

Various Internal Revenue Service forms have a field for entering the state identification number. The forms that are of interest to our company include 1099, W-2 and W-2G.

What identification number would apply for the State of Illinois? The choices seem to be the federal employer identification number, the IBT number or the IDES number.

Thank you for your help.

### **Response**

The Illinois Administrative Code at 86 Ill. Admin Code §100.7040 requires any employer that will withhold income tax to register with the Department of Revenue and provide its Federal Employee ID number. At 86 Ill. Admin. Code §100.7200(b), the Regulations specify that the FEIN is to be used in completing the Forms W-2, W-2G and 1099.

Please do not hesitate to call me at (217) 782-2844 if you have further questions. As stated above, this is a general information letter that does not constitute a statement of policy that applies, interprets or prescribes tax law. It is not binding on the Department as a definitive statement of law. If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b).

Sincerely,

Kent R. Steinkamp  
Staff Attorney -- Income Tax